| W            | /V State Auditor - Local Govern       | ment Services I | Division - R | eview She    | et      |
|--------------|---------------------------------------|-----------------|--------------|--------------|---------|
| County:      | MERCER LOCAL COVERN                   |                 |              | - 11011 OIIC |         |
| Fiscal Year: | 2009 - 2010                           | Original        | Revised      | Original     | Revised |
| Contact:     | VERLIN MOYE                           | General         | General      | Coal         | Coal    |
| Phone No:    | 487-8466                              | Fund            | Fund         | Fund         | Fund    |
|              |                                       |                 |              |              |         |
| REVENUES     |                                       |                 |              |              |         |
| 280          | Reserve for Encumbrances              | -               | -            | -            | -       |
| 299          | Unencumbered Fund Balance             | -               | -            | 20,000       | 20,000  |
| 301-01       | Property Tax Current Year             | 6,267,230       | 6,267,230    |              | -       |
| 301-02-05    | Prior Year Taxes                      | -               | -            |              | -       |
| 301-06       | Supplemental Taxes                    | 363,928         | 363,928      |              | -       |
| 301-07       | Surplus                               | -               | -            |              | -       |
| 301-08       | Del. & Non-entered Land Fund          | -               | -            |              | -       |
| 301-09       | Redemption from State Auditor         | -               | -            |              | -       |
| 301-10       | Prior Years Fifth & Other Prior years | -               | -            |              | -       |
| 301-11       | Tax Lien Surplus                      | -               | -            |              | -       |
| 301-12       | Tax Loss Restoration                  | -               | -            |              | -       |
| 301-90       | Property Tax - Excess Levy            | -               | -            |              | -       |
| 301-91       | Property Tax - Excess Levy            | -               | -            |              | -       |
| 301-92       | Property Tax - Excess Levy            | -               | -            |              | -       |
| 302          | Tax Penalties & Interest              | -               | -            |              | -       |
| 303          | Dog Taxes                             | 1,500           | 1,500        |              | -       |
| 304          | Property Transfer Tax                 | 141,641         | 141,641      |              | -       |
| 305          | Coal Severance Tax                    | N/A             | N/A          | 80,000       | 80,000  |
| 306          | Gas & Oil Severance Tax               | 67,900          | 67,900       |              | -       |
| 307          | Horse & Dog Racing Tax                | -               | -            |              | -       |
| 308          | Wine & Liquor Tax                     | 30,000          | 30,000       |              | -       |
| 309          | Hotel Occupancy Tax                   | 600,000         | 600,000      |              | -       |
| 310          | Waste Coal                            | -               | -            |              | -       |
| 311          | Payment in-Lieu of Taxes              | 25,000          | 25,000       |              | -       |
| 312          | Synthetic Fuel Tax                    | -               | -            |              | -       |
| 317          | Licenses                              | -               | -            |              | -       |
| 318          | Building Permits                      | 90              | 90           |              | -       |
| 319          | Miscellaneous Permits                 | 3,500           | 3,500        |              | -       |
| 322          | Federal Grants                        | -               | -            |              | -       |
| 323          | State Grants                          | 1,261,438       | 1,261,438    |              | -       |
| 324          | Other Grants                          | -               | -            |              | -       |
| 325          | Federal Payment in Lieu of Taxes      | -               | -            |              | -       |
| 327          | Charges for Services                  | 65,000          | 65,000       |              | -       |
| 328          | Magistrate Court Clerk                | -               | -            |              | -       |
| 329          | Sheriff's Service of Process          | 43,900          | 43,900       |              | -       |
| 330          | Sheriff's Earnings                    | 10,000          | 10,000       |              | -       |
| 331          | County Clerk's Earnings               | 350,000         | 350,000      |              | -       |
| 332          | Circuit Clerk's Earnings              | 90,000          | 90,000       |              | -       |
| 333          | Prosecuting Attorney's Earnings       | -               | -            |              | -       |
| 334          | Accident Reports                      | -               | -            |              | -       |
| 335          | Motor Vehicle License Fee             | 7,500           | 7,500        |              | -       |
|              |                                       |                 |              |              |         |

| W State Auditor - Local Government Services Division - Review Sheet           County:         0MRCCER         2009 - 2010         Original General Government         Revised General Government         Original General Government         Revised Government           336         Map Sales         50         500         500         -           337         Clark Deed Fees         -         -         -         -           340         Rents & Concessions         1,800         1,800         -         -           341         Landfülfundinerator Fees         -         -         -         -           342         Aliport Revenue         -         -         -         -           343         Comatery Revenue         -         -         -         -           343         Comatery Revenue         -         -         -         -           344         Ambulance Fees         -         -         -         -           345         Emergency Services Fees         -         -         -         -           346         Emergency Services Fees         -         -         -         -           347         Special Patrol/Security Systems         -         -         - <th>\A</th> <th>W State Auditor - Local Governmen</th> <th>t Sorvices D</th> <th>ivision - P</th> <th>oviow Sho</th> <th><b>n</b>t</th>   | \A  | W State Auditor - Local Governmen          | t Sorvices D  | ivision - P  | oviow Sho  | <b>n</b> t |
|--|-----|--|---------------|--------------|------------|------------|
| Fiseal Year         2009 - 2010         Cortact         Ceneral General Gene   |     |  | it Services D | IVISIOII - K | eview Sile | <b>₽</b> l |
| Contact:         VERLIN MOYE         General Fund         General Fund         Coal Fund         Coal Fund           336         Map Sales         500         500         -         -           337         Clerk Deed Fees         -         -         -         -         -           339         Parks & Recreation Fees         -         -         -         -         -           340         Rents & Concessions         1,800         1,800         -         -           341         Landfill/Incinerator Fees         -         -         -         -         -           342         Airport Revenue         -   | -   |  | Original      | Pavisad      | Original   | Pavisad    |
| Phone No:         487-8466         Fund         Fund         Fund         Fund           336         Map Sales         500         500         -           337         Clerk Deed Fees         -         -         -           340         Rents & Concessions         1,800         1,800         -           341         Landfill/Incinerator Fees         -         -         -         -           341         Landfill/Incinerator Fees         -         -         -         -           342         Alrort Revenue         -         -         -         -           342         Alrort Revenue         -         -         -         -           343         Cemetery Revenue         -         -         -         -           345         Emergency Servicas Fees         -         -         -         -           346         Emergency Servicas Fees         -         -         -         -           347         Special Patrol/Security Systems         -         -         -         -           348         Franchise Agreement         -         -         -         -         -           350         IRP Fees (International Reg  |     |  | _             |              | _          |            |
| 336         Map Sales         500         500         -           337         Clerk Deed Fees         -         -         -           339         Parks & Recreation Fees         -         -         -           340         Rents & Concessions         1,800         1,800         -           341         Landfill/Incinerator Fees         -         -         -           342         Airport Revenue         -         -         -           343         Cemetery Revenue         -         -         -           344         Ambulance Fees         -         -         -           345         Emergency Services Fees         -         -         -           346         Emergency Services Fees         -         -         -           347         Special Patrol/Security Systems         -         -         -           348         Franchise Agreement         -         -         -           349         Inspection Fees         -         -         -           341 Fees         Cintermission Fees         -         -         -           351 Jail Fees         Cintermission Partial Reim.         100,000         100,000         - <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>  |     |  |               |              |            |            |
| 337         Clerk Deed Fees  |     |  | 1 0110        |              |            |            |
| 337         Clerk Deed Fees  | 336 | Map Sales                                  | 500           | 500          |            | -          |
| 340         Rents & Concessions         1,800         1,800         - 3           341         Landiful/Incinerator Fees         - 2         - 2           342         Airport Revenue         - 2         - 2           343         Cemetery Revenue         - 2         - 2           344         Ambulance Fees         - 2         - 2           345         Emergency Services Fees         - 2         - 2           346         Emergency Services Fees         - 2         - 2           347         Special Patrol/Security Systems         - 2         - 2           348         Franchise Agreement         - 2         - 2           349         Inspection Fees         - 2         - 2           350         IRP Fees (International Reg. Plan)         70,000         70,000         - 2           351         Jail Fees         Court Costs             361         Fines, Fees & Court Costs             362         Regional Jail Operations Partial Reim.         100,000         100,000         - 2           365         Interest Earned         4,800         4,800         20         20           367         Sheirfts Commission  | 337 | Clerk Deed Fees                            | _             | -            |            | -          |
| 341         Landfill/Incinerator Fees  | 339 | Parks & Recreation Fees                    | -             | -            |            | -          |
| 342         Airport Revenue  | 340 | Rents & Concessions                        | 1,800         | 1,800        |            | -          |
| 343         Cemetery Revenue   | 341 | Landfill/Incinerator Fees                  | _             | -            |            | -          |
| 344         Ambulance Fees         -   | 342 | Airport Revenue                            | -             | -            |            | -          |
| 344         Ambulance Fees         -   | 343 | Cemetery Revenue                           | _             | -            |            | -          |
| 346         Emergency 911 Fee         -  | 344 |  | -             | -            |            | -          |
| 347         Special Patrol/Security Systems         -  | 345 | Emergency Services Fees                    | -             | -            |            | -          |
| 348         Franchise Agreement         -  | 346 | Emergency 911 Fee                          | -             | -            |            | -          |
| 349         Inspection Fees         -  | 347 | Special Patrol/Security Systems            | _             | -            |            | -          |
| 350         IRP Fees (International Reg. Plan)         70,000         70,000         -           351         Jail Fees         -         -         -           361         Fines, Fees & Court Costs         -         -         -           362         Regional Jail Operations Partial Reim.         100,000         100,000         200           365         Interest Earned         4,800         4,800         200         200           366         Miscellaneous Revenue         4,000         4,000         -         -           367         Sheriff's Commission         15,000         15,000         -         -           368         Confiscated Property         -         -         -         -         -           369         Commissions         -         -         -         -         -         -           370         Gaming Income         30,000         30,000         -  | 348 | Franchise Agreement                        | -             | -            |            | -          |
| 351         Jail Fees         - <td< td=""><td>349</td><td>Inspection Fees</td><td>-</td><td>-</td><td></td><td>-</td></td<>   | 349 | Inspection Fees                            | -             | -            |            | -          |
| 361         Fines, Fees & Court Costs         -<   | 350 | IRP Fees (International Reg. Plan)         | 70,000        | 70,000       |            | -          |
| 362         Regional Jail Operations Partial Reim.         100,000         100,000         200         200           365         Interest Earned         4,800         4,800         200         200           366         Miscellaneous Revenue         4,000         4,000         -         -           367         Sheriff's Commission         15,000         15,000         -         -           368         Confiscated Property         -         -         -         -         -           369         Commissions         -         -         -         -         -         -           370         Gaming Income         30,000         30,000         - <t< td=""><td>351</td><td>Jail Fees</td><td>-</td><td>-</td><td></td><td>-</td></t<>  | 351 | Jail Fees                                  | -             | -            |            | -          |
| 365         Interest Earned         4,800         4,800         200         200           366         Miscellaneous Revenue         4,000         4,000         -         -           367         Sheriff's Commission         15,000         15,000         -         -           368         Confiscated Property         -         -         -         -         -           369         Commissions         -         -         -         -         -           370         Gaming Income         30,00         30,000         -         -         -           371         Recycling Programs         -         <  | 361 | Fines, Fees & Court Costs                  | -             | -            |            | -          |
| 366       Miscellaneous Revenue       4,000       4,000  | 362 | Regional Jail Operations Partial Reim.     | 100,000       | 100,000      |            | -          |
| 367         Sheriff's Commission         15,000         15,000         -           368         Confiscated Property         -         -         -           369         Commissions         -         -         -           370         Gaming Income         30,000         30,000         -           371         Recycling Programs         -         -         -           372         Filing Fees         500         500         -           373         Video Lottery         133,181         133,181         -           374         Planning Commission Revenue         -         -         -           375         Sale of Materials         -         -         -         -           376         Royalties         -         -         -         -         -           377         Sale of Bonds         -         -         -         -         -           378         Proceeds from Bond Restructuring         -         -         -         -           380         Contributions/Transfer from Other Entities         65,901         65,901         -         -           381         Charges to Other Entities         -         -         -   | 365 | Interest Earned                            | 4,800         | 4,800        | 200        | 200        |
| 368         Confiscated Property         -         -         -           369         Commissions         -         -         -           370         Gaming Income         30,000         30,000         -           371         Recycling Programs         -         -         -           372         Filing Fees         500         500         -           373         Video Lottery         133,181         133,181         -           374         Planning Commission Revenue         -         -         -           375         Sale of Materials         -         -         -           376         Royalties         -         -         -         -           377         Sale of Bonds         -         -         -         -           378         Proceeds from Bond Restructuring         -         -         -         -           380         Contributions/Transfer from Other Entities         65,901         65,901         65,901         -           381         Charges to Other Entities         -         -         -         -           382         Refunds/Reimbursements (External Sources)         303         303         -   | 366 | Miscellaneous Revenue                      | 4,000         | 4,000        |            | -          |
| 369         Commissions         -         <  | 367 | Sheriff's Commission                       | 15,000        | 15,000       |            | -          |
| 370         Gaming Income         30,000         30,000         -           371         Recycling Programs         -         -         -           372         Filling Fees         500         500         -           373         Video Lottery         133,181         133,181         -           374         Planning Commission Revenue         -         -         -           375         Sale of Materials         -         -         -           376         Royalties         -         -         -           377         Sale of Bonds         -         -         -           378         Proceeds from Bond Restructuring         -         -         -           380         Contributions/Transfer from Other Entities         65,901         65,901         -           381         Charges to Other Entities         -         -         -           382         Refunds/Reimbursements (External Sources)         303         303         -         -           383         Parking         200         200         -         -           384         Sale of Fixed Assets         -         -         -           385         Gain/Loss on Sale of  | 368 | Confiscated Property                       | -             | -            |            | -          |
| 371       Recycling Programs       -       -       -         372       Filing Fees       500       500       -         373       Video Lottery       133,181       133,181       133,181       -         374       Planning Commission Revenue       -       -       -       -         375       Sale of Materials       -       -       -       -         376       Royalties       -       -       -       -         377       Sale of Bonds       -       -       -       -         378       Proceeds from Bond Restructuring       -       -       -       -       -         380       Contributions/Transfer from Other Entities       65,901       65,901       -       -       -         381       Charges to Other Entities       -       -       -       -       -         382       Refunds/Reimbursements (External Sources)       303       303       -       -       -         384       Sale of Fixed Assets       -       -       -       -       -       -         385       Gain/Loss on Sale of Fixed Assets       -       -       -       -       -       -       -  | 369 | Commissions                                | -             | -            |            | -          |
| 372         Filing Fees         500         500         -           373         Video Lottery         133,181         133,181         -           374         Planning Commission Revenue         -         -         -           375         Sale of Materials         -         -         -           376         Royalties         -         -         -         -           377         Sale of Bonds         -         -         -         -         -           378         Proceeds from Bond Restructuring         -         -         -         -         -         -           380         Contributions/Transfer from Other Entities         65,901         65,901         -         -         -           381         Charges to Other Entities         -         -         -         -         -         -           382         Refunds/Reimbursements (External Sources)         303         303         303         -         -         -           384         Sale of Fixed Assets         -         -         -         -         -           385         Gain/Loss on Sale of Fixed Assets         -         -         -         -         - <tr< td=""><td>370</td><td>Gaming Income</td><td>30,000</td><td>30,000</td><td></td><td>-</td></tr<>  | 370 | Gaming Income                              | 30,000        | 30,000       |            | -          |
| 373         Video Lottery         133,181         133,181         -           374         Planning Commission Revenue         -         -         -           375         Sale of Materials         -         -         -           376         Royalties         -         -         -           377         Sale of Bonds         -         -         -           378         Proceeds from Bond Restructuring         -         -         -           380         Contributions/Transfer from Other Entities         65,901         65,901         -           381         Charges to Other Entities         -         -         -           382         Refunds/Reimbursements (External Sources)         303         303         -         -           383         Parking         200         200         -         -           384         Sale of Fixed Assets         -         -         -           385         Gain/Loss on Sale of Fixed Assets         -         -         -           388         Transfers From Other Funds         -         -         -           390         Emergency 911 Reimbursement         -         -         -           391  | 371 | Recycling Programs                         | -             | -            |            | -          |
| 374       Planning Commission Revenue       -       -       -         375       Sale of Materials       -       -       -         376       Royalties       -       -       -         377       Sale of Bonds       -       -       -       -         378       Proceeds from Bond Restructuring       -       -       -       -         380       Contributions/Transfer from Other Entities       65,901       65,901       -       -         381       Charges to Other Entities       -       -       -       -       -         382       Refunds/Reimbursements (External Sources)       303       303       -       -         383       Parking       200       200       -       -         384       Sale of Fixed Assets       -       -       -       -         385       Gain/Loss on Sale of Fixed Assets       -       -       -       -         388       Transfers From Other Funds       -       -       -       -         390       Emergency 911 Reimbursement       -       -       -       -       -         391       Dog & Kennel Reimbursement       -       -       -       <   | 372 | Filing Fees                                | 500           | 500          |            | -          |
| 375       Sale of Materials       -       -       -         376       Royalties       -       -       -         377       Sale of Bonds       -       -       -         378       Proceeds from Bond Restructuring       -       -       -         380       Contributions/Transfer from Other Entities       65,901       65,901       -         381       Charges to Other Entities       -       -       -         382       Refunds/Reimbursements (External Sources)       303       303       -       -         383       Parking       200       200       -       -         384       Sale of Fixed Assets       -       -       -       -         385       Gain/Loss on Sale of Fixed Assets       -       -       -       -         388       Transfers From Other Funds       -       -       -       -         390       Emergency 911 Reimbursement       -       -       -       -         391       Dog & Kennel Reimbursement       -       -       -       -         392       Concealed Weapons Reimbursements       -       -       -       -  | 373 | Video Lottery                              | 133,181       | 133,181      |            | -          |
| 376       Royalties       -       -       -       -         377       Sale of Bonds       -       -       -       -         378       Proceeds from Bond Restructuring       -       -       -       -         380       Contributions/Transfer from Other Entities       65,901       65,901       -       -         381       Charges to Other Entities       -       -       -       -         382       Refunds/Reimbursements (External Sources)       303       303       -       -         383       Parking       200       200       -       -         384       Sale of Fixed Assets       -       -       -       -         385       Gain/Loss on Sale of Fixed Assets       -       -       -       -         388       Transfers From Other Funds       -       -       -       -         390       Emergency 911 Reimbursement       -       -       -       -         391       Dog & Kennel Reimbursement       -       -       -       -         392       Concealed Weapons Reimbursements       -       -       -       -  | 374 | Planning Commission Revenue                | -             | -            |            | -          |
| 377       Sale of Bonds       -       -       -       -         378       Proceeds from Bond Restructuring       -       -       -       -         380       Contributions/Transfer from Other Entities       65,901       65,901       -         381       Charges to Other Entities       -       -       -         382       Refunds/Reimbursements (External Sources)       303       303       -       -         383       Parking       200       200       -       -         384       Sale of Fixed Assets       -       -       -       -         385       Gain/Loss on Sale of Fixed Assets       -       -       -       -         388       Transfers From Other Funds       -       -       -       -         390       Emergency 911 Reimbursement       -       -       -       -         391       Dog & Kennel Reimbursement       -       -       -       -         392       Concealed Weapons Reimbursements       -       -       -       -  | 375 | Sale of Materials                          | -             | -            |            | -          |
| 378       Proceeds from Bond Restructuring       -   | 376 | Royalties                                  | -             | -            |            | -          |
| 380       Contributions/Transfer from Other Entities       65,901       65,901       -         381       Charges to Other Entities       -       -       -         382       Refunds/Reimbursements (External Sources)       303       303       -       -         383       Parking       200       200       -       -         384       Sale of Fixed Assets       -       -       -       -         385       Gain/Loss on Sale of Fixed Assets       -       -       -       -         388       Transfers From Other Funds       -       -       -       -         390       Emergency 911 Reimbursement       -       -       -       -         391       Dog & Kennel Reimbursement       -       -       -       -         392       Concealed Weapons Reimbursements       -       -       -       -   | 377 | Sale of Bonds                              | -             | -            |            | -          |
| 381Charges to Other Entities382Refunds/Reimbursements (External Sources)303303-383Parking200200-384Sale of Fixed Assets385Gain/Loss on Sale of Fixed Assets388Transfers From Other Funds390Emergency 911 Reimbursement391Dog & Kennel Reimbursement392Concealed Weapons Reimbursements   | 378 | Proceeds from Bond Restructuring           | -             | -            |            | -          |
| 382       Refunds/Reimbursements (External Sources)       303       303       -       -         383       Parking       200       200       -         384       Sale of Fixed Assets       -       -       -         385       Gain/Loss on Sale of Fixed Assets       -       -       -       -         388       Transfers From Other Funds       -       -       -       -         390       Emergency 911 Reimbursement       -       -       -       -         391       Dog & Kennel Reimbursement       -       -       -       -         392       Concealed Weapons Reimbursements       -       -       -       -  | 380 | Contributions/Transfer from Other Entities | 65,901        | 65,901       |            | -          |
| 383       Parking       200       200       -         384       Sale of Fixed Assets       -       -       -         385       Gain/Loss on Sale of Fixed Assets       -       -       -         388       Transfers From Other Funds       -       -       -         390       Emergency 911 Reimbursement       -       -       -         391       Dog & Kennel Reimbursement       -       -       -         392       Concealed Weapons Reimbursements       -       -       -  | 381 | Charges to Other Entities                  | -             | -            |            | -          |
| Sale of Fixed Assets Gain/Loss on Sale of Fixed Assets Transfers From Other Funds Fixed Assets F | 382 | Refunds/Reimbursements (External Sources)  | 303           | 303          | -          | -          |
| Gain/Loss on Sale of Fixed Assets  | 383 | Parking                                    | 200           | 200          |            | -          |
| Transfers From Other Funds   | 384 | Sale of Fixed Assets                       | -             | -            |            | -          |
| 390Emergency 911 Reimbursement391Dog & Kennel Reimbursement392Concealed Weapons Reimbursements   | 385 | Gain/Loss on Sale of Fixed Assets          | -             | -            |            | -          |
| Dog & Kennel Reimbursement   | 388 | Transfers From Other Funds                 | -             | -            |            | -          |
| 392 Concealed Weapons Reimbursements   | 390 | Emergency 911 Reimbursement                | -             | -            |            | -          |
| ·  | 391 | Dog & Kennel Reimbursement                 | -             | -            |            | -          |
| Home Confinement Reimbursements  | 392 | •  | -             | -            |            | -          |
|  | 393 | Home Confinement Reimbursements            | -             | -            |            | -          |

| WV State Auditor - Local Government Services Division - Review Sheet |                                     |            |            |          |         |
|--|-------------------------------------|------------|------------|----------|---------|
| County:  | MERCER                              |            |            |          |         |
| Fiscal Year:   | 2009 - 2010                         | Original   | Revised    | Original | Revised |
| Contact:   | VERLIN MOYE                         | General    | General    | Coal     | Coal    |
| Phone No:  | 487-8466                            | Fund       | Fund       | Fund     | Fund    |
| 394  | General School Reimbursements       | 250,000    | 250,000    |          |         |
| 395  | Magistrate Court Reimbursements     | 10,000     | 10,000     |          | -       |
| 396  | Worthless Check Reimbursements      | 10,000     | 10,000     |          | _       |
| 397  | Payroll Reimbursements              | 1,365,812  | 1,365,812  |          | _       |
| 398  | Transfers from Rainy Day Funds      | -          | -          |          | _       |
| 399  | Transfers Assessor's Valuation Fund | 244,593    | 244,593    |          | _       |
|  | Total Revenues                      | 11,625,217 | 11,625,217 | 100,200  | 100,200 |
| General Gove   | ernment Expenditures                | ,626,2     | , === ,=   | . 00,200 | .00,200 |
| 401  | County Commission                   | 692,814    | 692,814    | 80,000   | 80,000  |
| 402  | County Clerk                        | 648,557    | 648,557    | -        | -       |
| 403  | Circuit Clerk                       | 568,002    | 568,002    | -        | -       |
| 404  | Sheriff-Treasurer                   | 434,173    | 434,173    | -        | -       |
| 405  | Prosecuting Attorney                | 650,834    | 650,834    | -        | -       |
| 406  | Assessor                            | 599,727    | 599,727    | -        | -       |
| 407  | Assessor's Valuation Fund           | 244,593    | 244,593    | -        | -       |
| 408  | Statewide Computer Network          | 67,702     | 67,702     | -        | -       |
| 409  | Sheriff's Tax Processing            | -          | -          | -        | -       |
| 410  | Surveyor                            | -          | -          | -        | -       |
| 411  | Fiduciary Supervisor                | -          | -          | -        | -       |
| 412  | Agricultural Agent                  | 50,000     | 50,000     | -        | -       |
| 413  | Elections-County Clerk              | 128,050    | 128,050    | -        | -       |
| 414  | Elections-Circuit Clerk             | -          | -          | -        | -       |
| 415  | Magistrate Court                    | 29,735     | 29,735     | -        | -       |
| 416  | Circuit Court                       | 1,000      | 1,000      | -        | -       |
| 417  | County Administrator                | -          | -          | -        | -       |
| 418  | Purchasing Department               | -          | -          | -        | -       |
| 419  | Personnel Office                    | -          | -          | -        | -       |
| 420  | Custodial                           | -          | -          | -        | -       |
| 421  | Civil Service                       | -          | -          | -        | -       |
| 422  | Infrastructure                      | -          | -          | -        | -       |
| 423  | Insurance Program (Self Insured)    | -          | -          | -        | -       |
| 424  | Courthouse                          | 539,678    | 539,678    | 18,200   | 18,200  |
| 425  | Other Buildings                     | -          | -          | -        | -       |
| 426  | Printing                            | -          | -          | -        | -       |
| 427  | Microfilm                           | -          | -          | -        | -       |
| 428  | Data Processing                     | 10,800     | 10,800     | -        | -       |
| 429  | Regional Development Authority      | 15,133     | 15,133     | -        | -       |
| 430  | Community Development               | -          | -          | -        | -       |
| 431  | Economic Development                | -          | -          | -        | -       |
| 432  | Industrial Development              | 80,000     | 80,000     | -        | -       |
| 433  | Geographic Information System       | -          | -          | -        | -       |
| 434  | Airports                            | -          | -          | -        | -       |

| W            | /V State Auditor - Local Governme  | nt Services D  | ivision - R   | eview She  | et      |
|--------------|------------------------------------|----------------|---------------|------------|---------|
| County:      | MERCER                             | it Got vides D | 14131011 - 11 | CTICT OIIC |         |
| Fiscal Year: | 2009 - 2010                        | Original       | Revised       | Original   | Revised |
| Contact:     | VERLIN MOYE                        | General        | General       | Coal       | Coal    |
| Phone No:    | 487-8466                           | Fund           | Fund          | Fund       | Fund    |
|              |                                    |                |               |            |         |
| 435          | Public Works Department            | -              | -             | -          | -       |
| 436          | Rehabilitation of Property         | -              | -             | -          | -       |
| 437          | Acquisition of Property            | -              | -             | -          | -       |
| 438          | Building Inspection                | -              | -             | -          | -       |
| 439          | Planning & Zoning                  | -              | -             | -          | -       |
| 440          | Engineering                        | -              | -             | -          | -       |
| 441          | Housing Authority                  | -              | -             | -          | -       |
| 442          | Federal Grants                     | -              | -             | -          | -       |
| 443          | State Grants                       | -              | -             | -          | -       |
| 444          | Other Grants                       | -              | -             | -          | -       |
| 445          | Litigation Reserve                 | -              | -             | -          | -       |
| 446          | Parking                            | -              | -             | -          | -       |
| 447          | Finance Department                 | -              | -             | -          | -       |
| 448          | Courthouse Annex                   | -              | -             | -          | -       |
| 449          | Worthless Check                    | -              | -             | -          | -       |
| 450          | Farm Preservation Programs         | -              | -             | -          | -       |
| 451          | Zoning Board                       | -              | -             | -          | -       |
| 452          | Teen Court                         | -              | -             | -          | -       |
| 460          | County Clerk Operations            | -              | -             | -          | -       |
| 697          | Contributions to Comms/Authorities | 14,500         | 14,500        | -          | -       |
| 698          | Transfers/Reim. (Audit Findings)   | -              | -             | -          | -       |
| 699          | Contingencies                      | -              | -             | 2,000      | 2,000   |
|              | I Government Expenditures          | 4,775,298      | 4,775,298     | 100,200    | 100,200 |
|              | Expenditures                       |                |               |            |         |
| 700          | Sheriff-Law Enforcement            | 1,833,878      | 1,833,878     | -          | -       |
| 701          | Sheriff-Service of Process         | 71,843         | 71,843        | -          | -       |
| 702          | Reimbursable Jail Costs            | -              | -             | -          | -       |
| 703          | Non-reimbursable Jail Costs        | -              | <u>-</u>      | -          | -       |
| 704          | Regional Jail                      | 1,740,260      | 1,740,260     | -          | -       |
| 705          | Home Confinement                   | 66,729         | 66,729        | -          | -       |
| 706          | Concealed Weapons                  | -              | -             | -          | -       |
| 707          | Investigative Services             | -              | -             | -          | -       |
| 708          | Police Special Duty                | -              | -             | -          | -       |
| 709          | Juvenile Detention Center          | -              | -             | -          | -       |
| 710          | Civil Defense                      | -              | -             | -          | -       |
| 711          | Emergency Services                 | 36,581         | 36,581        | -          | -       |
| 712          | Communication Center               | 711,432        | 711,432       | -          | -       |
| 713          | Fire Department                    | -              | -             | -          | -       |
| 714          | Fire Coordinator                   | 64,342         | 64,342        | -          | -       |
| 715          | Ambulance Authority                | -              | -             | -          | -       |
| 716          | Dog Warden/Humane Society          | 398,127        | 398,127       | -          | -       |
| 717          | Central Garage                     | -              | -             | -          | -       |

| WV State Auditor - Local Government Services Division - Review Sheet |                                     |                     |                 |                  |                 |
|--|-------------------------------------|---------------------|-----------------|------------------|-----------------|
| County:  | MERCER                              |                     |                 |                  |                 |
| Fiscal Year:<br>Contact:   | 2009 - 2010<br>VERLIN MOYE          | Original<br>General | Revised         | Original<br>Coal | Revised<br>Coal |
| Phone No:  | 487-8466                            | Fund                | General<br>Fund | Fund             | Fund            |
| i ilollo ito:  | 107 0100                            | T dild              | i unu           | i diid           | Turid           |
| 718  | Flood Control                       | 36,282              | 36,282          | -                | -               |
| 719  | Watershed Project                   | -                   | -               | -                | -               |
| 720  | Dams & Dredging                     | -                   | -               | -                | -               |
| 721  | Local Law Enforcement Grant         | 1,224,645           | 1,224,645       | -                | -               |
| 722  | Local Law Enforcement Grant         | -                   | -               | -                | -               |
| 723  | Local Law Enforcement Grant         | -                   | -               | -                | -               |
| 724  | Local Law Enforcement Grant         | -                   | -               | -                | -               |
| 725  | Local Law Enforcement Grant         | -                   | -               | -                | -               |
| 726  | Local Law Enforcement Grant         | -                   | -               | -                | -               |
| 727  | Local Law Enforcement Grant         | -                   | -               | -                | -               |
| 728  | Local Law Enforcement Grant         | -                   | -               | -                | -               |
| 729  | Local Law Enforcement Grant         | -                   | -               | -                | -               |
| 730  | Courthouse Security                 | -                   | -               | -                | -               |
| 731  | Community Based Corrections Program | -                   | -               | -                | -               |
| 732  | Rapid Response                      | -                   | -               | -                | -               |
| 733  | Mapping and Addressing              | -                   | -               | -                | -               |
| 734  | Local Emergency Planning Commission | -                   | -               | -                | -               |
|  | afety Expenditures                  | 6,184,119           | 6,184,119       | -                | -               |
|  | itation Expenditures                | 05.000              | 05.000          |                  |                 |
| 800  | Local Health Department             | 35,000              | 35,000          | -                | -               |
| 801  | Mental Health                       | 30,800              | 30,800          | -                | -               |
| 802  | Other Health Programs               | -                   | -               | -                | -               |
| 803  | Hospital                            | -                   | -               | -                | -               |
| 804  | Dental Clinic                       | -                   | -               | -                | -               |
| 805  | Vital Statistics                    | -                   | -               | -                | -               |
| 806  | Sewer                               | -                   | -               | -                | -               |
| 807<br>808   | Storm Sewer                         | -                   | -               | -                | -               |
| 809  | Solid Waste Authority Water         | -                   | -               | -                | -               |
| 810  | Garbage Department                  | -                   | -               | -                | -               |
| 811  | Landfill/Incinerator                | _                   | _               | _                | _               |
| 812  | Recycling Center                    |                     | _               | _                | _               |
| 813  | Litter Control                      | _                   | _               | _                | _               |
| 814  | Federal Grants                      | _                   | _               | _                | _               |
| 815  | State Grants                        | _                   | _               | _                | _               |
|  | Sanitation Expenditures             | 65,800              | 65,800          | _                | _               |
|  | creation Expenditures               | -00,000             | 00,000          |                  |                 |
| 900  | Parks & Recreation                  | 88,957              | 88,957          | _                | -               |
| 901  | Swimming Pools                      | -                   | -               | _                | -               |
| 902  | 4-H CAMP                            | 166,043             | 166,043         | _                | -               |
| 903  | Arts & Humanities                   | 45,000              | 45,000          | -                | _               |
| 904  | Museum Commission                   | -                   | -               | _                | -               |
|  |                                     |                     |                 |                  |                 |

| W              | /V State Auditor - Local Governm       | ent Services D | ivision - R | eview She | et      |
|----------------|--|----------------|-------------|-----------|---------|
| County:        | MERCER                                 |                |             |           |         |
| Fiscal Year:   | 2009 - 2010                            | Original       | Revised     | Original  | Revised |
| Contact:       | VERLIN MOYE                            | General        | General     | Coal      | Coal    |
| Phone No:      | 487-8466                               | Fund           | Fund        | Fund      | Fund    |
| 005            | Fair Associations /Fastivals           |                |             |           |         |
| 905<br>906     | Fair Associations/Festivals Youth Camp | -              | -           | -         | -       |
| 906            | Summer Youth Program                   | -              | -           | -         | -       |
| 907            | Community Center                       | -              | -           | -         | -       |
| 909            | Historical Commission                  | _              | -           | -         | _       |
| 910            | Civic Promotions                       | _              | _           | _         | _       |
| 911            | Visitor's Bureau                       | 300,000        | 300,000     | _         | _       |
| 912            | Travel Council                         | -              | -           | _         | _       |
| 913            | Beautification                         | _              | _           | _         | _       |
| 914            | Rails to Trails                        | -              | _           | _         | -       |
| 915            | Hotel/Motel Promotion of Tourism       | _              | _           | _         | _       |
| 916            | Library                                | -              | _           | _         | -       |
| 917            | Law Library                            | -              | _           | -         | -       |
| 918            | Federal Grants                         | -              | _           | -         | -       |
| 919            | State Grants                           | -              | _           | -         | -       |
|                | & Recreation Expenditures              | 600,000        | 600,000     | -         | -       |
|                | es Expenditures                        | •              | ·           |           |         |
| 950            | Social Services                        | -              | -           | -         | -       |
| 951            | Human Resources                        | -              | -           | -         | -       |
| 952            | Senior Citizens                        | -              | -           | -         | -       |
| 953            | Public Transit                         | -              | -           | -         | -       |
| 954            | Federal Grants                         | -              | -           | -         | -       |
| 955            | State Grants                           | -              | -           | -         | -       |
| 956            | Homeless Shelter                       | -              | -           | -         | -       |
| 957            | Family Law Master                      | -              | -           | -         | -       |
| 958            | Community Council                      | -              | -           | -         | -       |
| 959            | Cemeteries                             | -              | -           | -         | -       |
| Total Social S | ervices Expenditures                   | -              | -           | -         | -       |
| Capital Proje  | cts Expenditures                       |                |             |           |         |
| 960            | General Government                     | -              | -           | -         | -       |
| 961            | Public Safety                          | -              | -           | -         | -       |
| 962            | Health & Sanitation                    | -              | -           | -         | -       |
| 963            | Culture & Recreation                   | -              | -           | -         | -       |
| 964            | Social Services                        | -              | -           | -         | -       |
| 965            | Central Garage                         | -              | -           | -         | -       |
| 966            | Geographic Information System          | -              | -           | -         | -       |
| 972            | Federal Grants                         | -              | -           | -         | -       |
| 973            | Federal Grants                         | -              | -           | -         | -       |
| 974            | State Grants                           | -              | -           | -         | -       |
| 975            | County Clerk                           | -              | -           | -         | -       |
| 976            | Circuit Clerk                          | -              | -           | -         | -       |
| 977            | Assessor                               | -              | -           | -         | -       |

| W  | WV State Auditor - Local Government Services Division - Review Sheet |            |            |          |         |
|--|--|------------|------------|----------|---------|
| County:  | MERCER   |            |            |          |         |
| Fiscal Year:   | 2009 - 2010  | Original   | Revised    | Original | Revised |
| Contact:   | VERLIN MOYE  | General    | General    | Coal     | Coal    |
| Phone No:  | 487-8466   | Fund       | Fund       | Fund     | Fund    |
|  |  |            |            |          |         |
| 978  | Prosecuting Attorney   | -          | -          | -        | -       |
| 979  | Sheriff-Treasurer  | -          | -          | -        | -       |
| 980  | Sheriff-Law Enforcement  | -          | -          | -        | -       |
| 981  | Sheriff-Jail   | -          | -          | -        | -       |
| 982  | Data Processing  | -          | -          | -        | -       |
| 983  | Election County Clerk  | -          | -          | -        | -       |
| 984  | Circuit Court  | -          | -          | -        | -       |
| 985  | Community Development  | -          | -          | -        | -       |
| 986  | County Commission  | -          | -          | -        | -       |
| 987  | Courthouse   | -          | -          | -        | -       |
| 988  | Other Buildings  | -          | -          | -        | -       |
| 989  | Extension Services   | -          | -          | -        | -       |
| 990  | Other Boards & Authorities   | -          | -          | -        | -       |
| 991  | Purchasing   | -          | -          | -        | -       |
| 992  | Communication Center   | -          | -          | -        | -       |
| 993  | Dog Warden   | -          | -          | -        | -       |
| 994  | Emergency Services   | -          | -          | -        | -       |
| 995  | Service of Process   | -          | -          | -        | -       |
| 996  | Ambulance  | -          | -          | -        | -       |
| 997  | Water  | -          | -          | -        | -       |
| 998  | Parks and Recreation   | -          | -          | -        | -       |
| 999  | Streets and Highways   | -          | -          | -        | -       |
| Total Capital I  | Projects Expenditures  | -          | -          | -        | -       |
| SUMMARY  |  |            |            |          |         |
| General Gove   | ernment Expenditures   | 4,775,298  | 4,775,298  | 100,200  | 100,200 |
| Public Safety  | Expenditures   | 6,184,119  | 6,184,119  | -        | -       |
| Health & Sanitation Expenditures                                   |  | 65,800     | 65,800     | -        | -       |
| Culture & Recreation Expenditures                                  |  | 600,000    | 600,000    | -        | -       |
| Social Service   | es Expenditures  | -          | -          | -        | -       |
| Capital Project  | cts Expenditures   | -          | -          | -        | -       |
| GRAND TOTAL ALL EXPENDITURES 11,625,217 11,625,217 100,200 100,200 |  |            |            |          | 100,200 |
| TOTAL REVE   | NUES   | 11,625,217 | 11,625,217 | 100,200  | 100,200 |

### **GAS & OIL SEVERANCE TAX**

#### Revenue

Gas & Oil Severance 67,900

| W            | WV State Auditor - Local Government Services Division - Review Sheet |          |          |         |          |         |  |
|--------------|--|----------|----------|---------|----------|---------|--|
| County:      | MERCER   |          |          |         |          |         |  |
| Fiscal Year: | 2009 - 2010  |          | Original | Revised | Original | Revised |  |
| Contact:     | <b>VERLIN MOYE</b>   |          | General  | General | Coal     | Coal    |  |
| Phone No:    |  | 487-8466 | Fund     | Fund    | Fund     | Fund    |  |

# Expenditure

| General Government   | 67,900 |
|----------------------|--------|
| Public Safety        | 0      |
| Health & Sanitation  | 0      |
| Culture & Recreation | 0      |
| Social Services      | 0      |
| Capital Projects     |        |
| Total Expenditure    | 67,900 |

## **WV State Auditor - Local Government Services Division - Review Sheet**

County: MERCER

Fiscal Year: 2009 - 2010 Original Original Revised Revised **VERLIN MOYE** Contact: General General Coal Coal **Phone No:** Fund 487-8466 Fund **Fund** Fund

## **Press Control G for Correction List**

Straight Approval

Excess levy page contains rate and should not have. ( corrected our file)